

Certificate of Efficiency for the American Recovery and Reinvestment tax Act of 2009

The following products qualify as part of the American Recovery and Reinvestment tax Act of 2009. They are biomass burning appliances whose thermal efficiencies have been determined to be greater than 75% and are used for the purposes in section 25C of the Internal Revenue Code:

Opel 3 Fireplace (with or without Catalyst)

Delta 2 Fireplace

Opel 2 Fireplace (with or without Catalyst)

Onyx 2 Fireplace

Topaz Fireplace

Chameleon 2 Fireplace

All necessary testing and analysis has been completed to ensure that these RSF Fireplace's efficiencies comply with the requirements published by the U.S Internal Revenue Service (IRS).

Homeowners should consult their tax advisor to determine whether they qualify for any potential tax credits.



WOODBURNING FIREPLACES

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Doug Singer, President – RSF Fireplaces

Under penalties of perjury, I declare that I have examined this certification statement and to the best of my knowledge and belief, the facts are true, correct, and complete.

Issued June 2, 2009